

2005 Internal Revenue Service Research Conference

JUNE 7 – 8, 2005
The Hotel Washington
15th Street and Pennsylvania Avenue, NW
Washington, DC

Program Summary

Tuesday, June 7

8:00 Registration
8:45 Welcome and Keynote Address
9:30 Estimates of Individual Compliance
11:00 Break
11:15 Indirect Measures of Compliance
12:45 Lunch
2:15 Taxpayer Compliance Burden
3:45 Break
4:00 Use of Tax Administration Resources
5:30 Adjourn

Wednesday, June 8

8:30 Influencing Voluntary Compliance
10:00 Break
10:15 Understanding Barriers to Compliance and
Participation
11:45 Closing Remarks
12:00 Adjourn

Program Details

Tuesday, June 7

8:00 – 8:45 **Registration**

8:45 – 9:00 **Welcome**

Mark Mazur

Director, Internal Revenue Service, Office of Research, Analysis & Statistics

9:00 – 9:30 **Keynote Address**

Mark Everson

Commissioner, Internal Revenue Service

Tuesday, June 7, continued

9:30 – 11:00 Session 1: New Estimates of Individual Income Tax Compliance

Moderator Janet McCubbin, IRS, Statistics of Income

Papers

- *Overview of NRP Results*
Charles Bennett, IRS, National Research Program
- *Preliminary Tax Gap Estimates*
Alan Plumley, IRS, National Headquarters Research
- *Estimating the Informal Supplier Tax Gap*
James Alm, Georgia State University and Brian Erard, B. Erard & Associates

Discussant Dennis Cox, District of Columbia, Office of Revenue Analysis

11:00 – 11:15 Break*

11:15 – 12:45 Session 2: Indirect Measures of Compliance

Moderator Bill Trautman, IRS, Large and Mid-Size Business Division,
Strategy, Research and Program Planning

Papers

- *Visualisation of Effective Tax Rates for Tax Gap Estimation and Compliance Risk Assessment*
Peter Lumb, United Kingdom Inland Revenue
- *ROA Based Estimation of Income Shifting by U.S. Multinational Corporations*
Charles Christian, Arizona State University and Thomas Schultz, Case Western Reserve University
- *Forecasting Potential Abusive Tax Avoidance Transaction Promoters and Participants*
Shauna Whitcomb and Clay Swanson, IRS, Small Business/Self-Employed Division

Discussant James B. Mackie III, U.S. Department of the Treasury, Office of Tax Analysis

* During the break periods, attendees are invited to observe demonstrations of SOI Split-Screen Editing Systems and the new *Tax Stats* web site, and to visit the SOI Booth.

Tuesday, June 7, continued

12:45 – 2:15 Lunch (on your own)*

2:15 – 3:45 **Session 3: Taxpayer Compliance Burden**

Moderator Susan Nelson, U.S. Department of the Treasury, Office of Tax Analysis

Papers

- *Measuring the Tax Compliance Burden of Small Businesses*
Don DeLuca, Arnold Greenland, et al., IBM Business Consulting
- *Improving Estimates of the Tax Compliance Costs of Small Businesses*
Prue Oxley, New Zealand Inland Revenue
- *A Look at Taxpayer Compliance and Burden*
Jian Zhou, IRS, National Headquarters Research

Discussant Laura Kalambokidis, University of Minnesota

3:45 – 4:00 Break*

4:00 – 5:30 **Session 4: Use of Tax Administration Resources**

Moderator Ann Steuer, IRS, Small Business/Self-Employed Division

Papers

- *Offshore Compliance: Using Regression and Risk Modeling to Select Cases from Large Datasets*
Damian Pritchard and Nadeer Khan, United Kingdom Inland Revenue
- *Risk-based Collection Model Development and Testing*
Rick Stephenson and Jane Martin, IRS, Small Business/Self-Employed Division
- *Methods for Measuring IRS Productivity*
Kevin Daly and Jennifer Gravelle, U.S. Government Accountability Office

Discussant Eric Toder, Urban Institute

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Wednesday, June 8

8:30 – 10:00 **Session 5: Influencing Voluntary Compliance Behavior**

Moderator Jorlie Cruz, IRS, Office of Program Evaluation and Risk Analysis

Papers

- *Evaluating the Impact of Audit on Compliance*
Valmai Copeland, New Zealand Inland Revenue
- *Carrots, Sticks, Sole Proprietors and Tax Accountants*
John Hasseldine and Marika Toumi, Nottingham University; Peggy Hite, Indiana University; and, Simon James, University of Exeter
- *The Determinants of Tax Compliance Behaviour*
Greg Maloney, Canada Revenue Agency

Discussant Marsha Blumenthal, University of St. Thomas

10:00 – 10:15 Break*

10:15 – 11:45 **Session 6: Understanding Barriers to Compliance and Participation**

Moderator Javier Framinan, IRS, Wage and Investment Division

Papers

- *Does Taxpayer Confidentiality Affect Compliance?*
Susan Laury and Sally Wallace, Andrew Young School of Policy Studies, Georgia State University
- *Compliance with Information Reporting: Exempt Organizations*
Martin David and Thomas Pollak, Urban Institute, and Paul Arnsberger, IRS, Statistics of Income
- *Improving the Tax Compliance of Bilingual Taxpayers with Effective Consumer Communication*
Christine Bauman and Laura Peracchio, University of Wisconsin-Milwaukee, and David Luna, Baruch College

Discussant Nina Olson, National Taxpayer Advocate

11:45 – 12:00 Closing Remarks

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